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Plain (Plymouth)



The Directors
Chelter Properties Limited
West Stoke Farm
Holne
Nr ASHBURTON
Devon

Our ref: 1003.1066.1.29.JH

3 July 1996

2767933

Dear Sirs

CHELTER PROPERTIES LIMITED

We hereby tender our resignation as auditors of the above named company to take effect forthwith.

There are no circumstances connected with our resignation which we consider should be brought to the notice of the members or creditors of the company.

Yours faithfully

FRANCIS CLARK



REGISTERED TO CARRY ON AUDIT WORK AND AUTHORISED TO CARRY ON INVESTMENT BUSINESS BY THE INSTITUTE OF CHARTERED ACCOUNTANTS IN ENGLAND AND WALES

Exeter
Newton Abbot
Tavistock
Torquay
Central Services

M.S. Clark ACA, C.G. Cooke FCA, P.D. Egan FCA, S. J. Gratton FCA, A.H. Richards ACA ATII, A.B.W. Wilkerson FCA
J.C. Brown FCA, M.A. Hill FCA, J.M. Michelmore ACA ATII, P.G. Serjeant FCA
N.D.T. Robins FCA, J.G. Talbot FCA
P.B.M. Cliff FCA, L.M. Burnett FCA ATII, R.J. Hussey FCA
R.M.T. Beard ACA, S.J. Collins ATII, S.J. Hobson ACA

